

Print your Social Security Number.

NONREFUNDABLE TAX CREDITS

12A FEDERAL CHILD CARE CREDIT – Print the amount from your Federal Form 1040A, Line 29, or Federal Form 1040, Line 48. This amount will be used to compute your 2010 Louisiana Nonrefundable Child Care Credit.

12A

12B 2010 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – **Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line.**

12B

12C AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2006 THROUGH 2009

12C

12D 2010 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – **Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line.**

12D

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12E AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2008 THROUGH 2009

12E

13 EDUCATION CREDIT – A credit of \$25 is available for each qualified dependent who attended school from kindergarten through 12th grade for at least part of the year. Multiply the number of qualified dependents by \$25 and print the result.

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14 OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11

14

15 TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14 and print the result.

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16 ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11 and print the result. If the result is less than zero, or you are not required to file a federal return, print zero "0."

16

17 CONSUMER USE TAX

You must mark one of these boxes.

☐ No use tax due.

☐ Amount from the Consumer Use Tax Worksheet.

17

18 TOTAL INCOME TAX AND CONSUMER USE TAX – Add Lines 16 and 17 and print the result.

18

REFUNDABLE TAX CREDITS

19 2010 LOUISIANA REFUNDABLE CHILD CARE – **Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line.**

19

19A Print the qualified expense amount from the Refundable Child Care Credit Worksheet.

19A

19B Print the amount from the Refundable Child Care Credit Worksheet.

19B

20 2010 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – **Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line.**

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21 EARNED INCOME CREDIT – See *Louisiana Earned Income Credit (LA EIC) Worksheet*.

21

22 LOUISIANA CITIZENS INSURANCE CREDIT

22

23 OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7

23

PAYMENTS

24 AMOUNT OF LOUISIANA TAX WITHHELD FOR 2010 – Attach Forms W-2 and 1099.

24

25 AMOUNT OF CREDIT CARRIED FORWARD FROM 2009

25

26 AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING

Enter name of partnership. _____

26

27 AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2010

27

28 AMOUNT PAID WITH EXTENSION REQUEST

28

Print the first 4 characters of your last name in these boxes.

CONTINUE ON NEXT PAGE.

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Print your Social Security Number.

29 TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19, 20 through 28 and print the result. **Do not include amounts on 19A and 19B.**

29

30 OVERPAYMENT – If Line 29 is equal to Line 18, print zero "0" on Lines 30 through 46 and go to Line 47. If Line 29 is greater than Line 18, subtract Line 18 from Line 29 and print the result here. **Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty.** If Line 29 is less than Line 18, print zero "0" on Lines 30 through 45 and go to Line 46.

30

31 UNDERPAYMENT PENALTY – If you are a farmer check the box.

31

32 **ADJUSTED OVERPAYMENT** – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and print the result. If Line 31 is greater than Line 30, print zero "0" here, subtract Line 30 from Line 31, and print the balance on Line 46.

32

DONATIONS OF LINE 32

33 The Military Family Assistance Fund

33

34 Coastal Protection and Restoration Fund

34

35 The Start Program

35

36 Wildlife Habitat and Natural Heritage Trust Fund

36

37 Louisiana Prostate Cancer Trust Fund

37

38 Louisiana Animal Welfare Commission

38

39 Community - Based Primary Health Care Fund

39

40 National Lung Cancer Partnership

40

41 Louisiana Chapter of the National Multiple Sclerosis Society Fund

41

42 TOTAL DONATIONS – Add Lines 33 through 41 and print the result.

42

REFUND DUE

43 SUBTOTAL – Subtract Line 42 from Line 32 and print the result. This amount of overpayment is available for credit or refund.

43

44 AMOUNT TO BE CREDITED TO 2011 INCOME TAX – Print the amount of Line 43 that you wish to credit to 2011.

CREDIT

44

45 AMOUNT TO BE REFUNDED – Subtract Line 44 from Line 43 and print the result. Use Address 2 on the next page.

REFUND

45

COMPLETE AND SIGN RETURN ON NEXT PAGE.



Print the first 4 characters of your last name in these boxes.

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Print your Social Security Number.

AMOUNTS DUE LOUISIANA

46 AMOUNT YOU OWE – If Line 18 is greater than Line 29, subtract Line 29 from Line 18 and print the result. If you entered an amount here from Line 32, complete Lines 47, 48, 49 and 54 and print zero "0" on Lines 50 through 53.

46

47 ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND

47

48 ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND

48

49 ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND

49

50 INTEREST – From the Interest Calculation Worksheet

50

51 DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet

51

52 DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet

52

53 UNDERPAYMENT PENALTY – If you are a farmer, check the box.

53

54 BALANCE DUE LOUISIANA – Add Lines 46 through 53 and print the result. Use Address 1 below.

54

PAY THIS AMOUNT.

DO NOT SEND CASH.

Status Contribution and Donation

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance in order to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted.

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature (If filing jointly, both must sign.)	Date	Telephone number of paid preparer	Date

Name Address

FOR OFFICE USE ONLY

<input type="checkbox"/>	Field Flag	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return
Calendar year return due 5/15/2011

Address 1

Mail Balance Due Return with Payment
TO: Department of Revenue
P. O. Box 3550
Baton Rouge, LA 70821-3550

SPEC
CODE

Mail All Other Individual Income Tax Returns
TO: Department of Revenue
P. O. Box 3440
Baton Rouge, LA 70821-3440

Address 2

6103

SCHEDULE E – 2010 ADJUSTMENTS TO INCOME

Print your Social Security Number.

- 1 FEDERAL ADJUSTED GROSS INCOME – Print the amount from your Federal Form 1040EZ, Line 4, **OR** Federal Form 1040A, Line 21, **OR** Federal Form 1040, Line 37. If less than zero, print "0."
- 2 INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS – Print the amount of any tax-exempt interest and dividend income reported on your federal return that is taxable to Louisiana.
- 2A RECAPTURE OF START CONTRIBUTIONS
- 3 TOTAL – Add Lines 1, 2, and 2A and print the result.

1
2
2A
3

EXEMPT INCOME – Print on Lines 4A through 4H the amount of exempted income included in Line 1 above. Enter description and associated code, along with the dollar amount.

Exempt Income Description

Code

Amount

- 4A
- 4B
- 4C
- 4D
- 4E
- 4F
- 4G
- 4H

4A
4B
4C
4D
4E
4F
4G
4H

- 4I **EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX** – Add lines 4A through 4H and print the result.
- 4J **FEDERAL TAX APPLICABLE TO EXEMPT INCOME** – Use Option 1 or Option 2,
- 4K **EXEMPT INCOME** – Subtract Line 4J from Line 4I and print the result.
- 5A **LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280(C) WAGE EXPENSE ADJUSTMENT** – Subtract Line 4K from Line 3 and print the result.
- 5B **IRC 280(C) WAGE EXPENSE ADJUSTMENT** – Print the amount of your IRC 280(C) wage expense adjustment.
- 5C **LOUISIANA ADJUSTED GROSS INCOME** – Subtract Line 5B from Line 5A. Print the result here and on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7 indicating that Schedule E was used.

4I
4J
4K
5A
5B
5C

Description

Code

Description

Code

- Interest and Dividends on US Government Obligations
- Louisiana State Employees' Retirement Benefits (Date Retired)
- Taxpayer Spouse
- Louisiana State Teachers' Retirement Benefits (Date Retired)
- Taxpayer Spouse
- Federal Retirement Benefits (Date Retired)
- Taxpayer Spouse
- Other Retirement Benefits (Date Retired)
- Provide name or statute:
- Taxpayer Spouse
- Annual Retirement Income Exemption for Taxpayers 65 or over
- Provide name of pension or annuity:
- Taxable Amount of Social Security.
- Native American Income.

01E
02E
03E
04E
05E
06E
07E
08E

- START Savings Program Contribution
- Military Pay Exclusion
- Road Home
- Recreation Volunteer
- Volunteer Firefighter
- Voluntary Retrofit Residential Structure
- Elementary and Secondary School Tuition
- Educational Expenses for Home-Schooled Children
- Educational Expenses for Quality Public Education
- Capital Gain from Sale of Louisiana Business
- Other
- Identify:

09E
10E
11E
13E
14E
16E
17E
18E
19E
20E
49E



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Print your Social Security Number.

SCHEDULE F – 2010 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. See instructions, page 23.

1A	Yourself	<input type="checkbox"/>	Date of Birth (MM/DD/YYYY)	Driver's License number or State Identification	State of issue
1B	Spouse	<input type="checkbox"/>	Date of Birth (MM/DD/YYYY)	Driver's License number or State Identification	State of issue

1C Dependents: List dependent names.

Dependent name	Date of Birth (MM/DD/YYYY)
Dependent name	Date of Birth (MM/DD/YYYY)
Dependent name	Date of Birth (MM/DD/YYYY)
Dependent name	Date of Birth (MM/DD/YYYY)

1D Print the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals.

1D

Additional Refundable Credits

Enter description and associated code, along with the dollar amount.

Credit Description**Code****Amount of Credit Claimed**

2		2	
3		3	
4		4	
5		5	
6		6	
7	OTHER REFUNDABLE TAX CREDITS – Add Lines 1D, 2 through 6 and print here and on Form IT-540, Line 23.	7	

Description	Code	Description	Code	Description	Code	Description	Code
Inventory Tax	50F	Mentor-Protégé	57F	Wind and Solar Energy Systems	64F	Sugarcane Trailer Conversion	69F
Ad Valorem Natural Gas	51F	Milk Producers	58F	School Readiness Child Care Provider	65F	Retention and Modernization	70F
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Child Care Directors and Staff	66F	Conversion of Vehicle to Alternative Fuel	71F
Telephone Company Property	54F	Historic Residential	60F	School Readiness Business – Supported Child Care	67F	Research and Development	72F
Prison Industry Enhancement	55F	Angel Investor	61F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Other Refundable Credit	80F
Urban Revitalization	56F	Musical and Theatrical Productions	62F				

SCHEDULE H – 2010 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Print the amount of your federal income tax liability found on Federal Form 1040, Line 55.	1	
2	Print the amount of federal disaster credits allowed by IRS.	2	
3	Add Lines 1 and 2 and print the result here and on Form IT-540, Line 9. Mark the box on Line 9 to indicate that your income tax deduction has been increased.	3	



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SCHEDULE G – 2010 NONREFUNDABLE TAX CREDITS

Print your Social Security Number.

1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – Complete this part only if you paid income tax liabilities to other states **and** you were a resident of Louisiana. *See instructions, page 25.* A copy of the return filed with the other states must be submitted with this schedule. Print the amount of the income tax liability paid to other states. Round to the nearest dollar.

1

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

	Deaf	Loss of Limb	Mentally incapacitated	Blind
2A Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2B Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2C Dependent *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2D Print the total number of qualifying individuals. Only one credit is allowed per person.

2D

2E Multiply Line 2D by \$100 and print the result.

2E

* List dependent names here. ►

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A Print the value of computer or other technological equipment donated. Attach Form R-3400.

3A

3B Multiply Line 3A by 40 percent and print the result. Round to the nearest dollar.

3B

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Print the amount of eligible federal credits.

4A

4B Multiply Line 4A by 10 percent. Print the result or \$25, whichever is less. This credit is limited to \$25.

4B**Additional Nonrefundable Credits**

Enter credit description and associated code, along with the dollar amount of credit claimed.

Credit Description**Credit Code****Amount of Credit Claimed**

5		5	
6		6	
7		7	
8		8	
9		9	
10		10	
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Print the result here and enter on Form IT-540, Line 14.	11	

Description**Code****Description****Code****Description****Code****Description****Code**

Premium Tax	100	Other	199	Neighborhood Assistance	230	Capital Company	257
Commercial Fishing	105	Atchafalaya Trace	200	Cane River Heritage	232	LCDFI	258
Family Responsibility	110	Organ Donation	202	LA Community Economic Dev.	234	New Markets	259
Small Town Doctor/Dentist	115			Apprenticeship	236	Brownfields Investor	260
Bone Marrow	120	Household Expense for Physically and Mentally Incapable Persons	204	Ports of Louisiana Investor	238	Motion Picture Infrastructure	261
Law Enforcement Education	125			Ports of Louisiana Import	240	Other	299
First-Time Drug Offenders	130	Previously Unemployed	208	Export Cargo	251	Biomed/University Research	300
Bulletproof Vest	135	Recycling Credit	210	Motion Picture Investment	252	Tax Equalization	305
Nonviolent Offenders	140	Basic Skills Training	212	Research and Development	253	Manufacturing Establishments	310
Qualified Playgrounds	150	Dedicated Research	220	Historic Structures	254	Enterprise Zone	315
Debt Issuance	155	New Jobs Credit	224	Digital Interactive Media	256	Other	399
Donations of Materials, Equipment, Advisors, Instructors	175	Refunds by Utilities	226	Motion Picture Resident			
		Eligible Re-entrants	228				

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